

SENATE RECORD VOTE ANALYSIS

105th Congress
2nd Session

Vote No. 63

April 2, 1998, 10:18 am
Page S-3034 Temp. Record

BUDGET RESOLUTION/Homeownership & Charity Deductions

SUBJECT: Senate Concurrent Budget Resolution for fiscal years 1999-2003 . . . S.Con. Res. 86. Domenici motion to table the Dorgan amendment No. 2280 to the Dorgan modified amendment No. 2218, as amended.

ACTION: MOTION TO TABLE FAILED, 1-98

SYNOPSIS: As reported, S.Con. Res. 86, the Senate Concurrent Budget Resolution for fiscal years 1999-2003 will balance the unified budget in 1998 and will run surpluses for each of the next 5 fiscal years. Both Federal spending and Federal revenues will increase 3.5 percent from fiscal year (FY) 1998 to FY 1999. All surpluses will be reserved for Social Security reform. A reserve fund will be established to allow the entire Federal share of revenues resulting from a potential tobacco settlement to be dedicated to bolstering Medicare's solvency.

The Dorgan modified amendment, as amended by the Hutchinson amendment (see vote No. 62), would express the sense of Congress that the Internal Revenue Tax Code will sunset for any taxable year beginning after December 31, 2001 and will be replaced with a new Federal tax system that will be both simple and fair. That new system: will apply a low, easily understood tax rate; will provide tax relief for working Americans; will protect the rights of taxpayers and will reduce tax collection abuses; will eliminate the bias against savings and investment; will promote economic growth and job creation; will not penalize marriage or families; and will provide for a taxpayer-friendly collections process to replace the Internal Revenue Service. Additionally, the amendment would express the senses of the Senate that the totals in this budget resolution assume that the "Senate shall, as expeditiously as possible, consider and pass an IRS restructuring bill which provides the most taxpayer protections, the greatest degree of IRS employee accountability, and enhanced oversight." Finally, several findings would be made on the House-passed IRS reform bill and the unanimously reported Senate reform bill; those findings would detail the numerous additional reforms contained in the Senate reform bill.

The Dorgan perfecting amendment to the Dorgan amendment, as amended, would express the sense of Congress that "the levels in this resolution assume that Congress supports the continued tax deductibility of home mortgage interest and charitable

(See other side)

YEAS (1)		NAYS (98)				NOT VOTING (1)	
Republicans (1 or 2%)	Democrats (0 or 0%)	Republicans (53 or 98%)		Democrats (45 or 100%)		Republicans (1)	Democrats (0)
Thompson		Abraham	Hutchinson	Akaka	Johnson	Helms- ^{2AN}	
		Allard	Hutchison	Baucus	Kennedy		
		Ashcroft	Inhofe	Biden	Kerrey		
		Bennett	Jeffords	Bingaman	Kerry		
		Bond	Kempthorne	Boxer	Kohl		
		Brownback	Kyl	Breaux	Landrieu		
		Burns	Lott	Bryan	Lautenberg		
		Campbell	Lugar	Bumpers	Leahy		
		Chafee	Mack	Byrd	Levin		
		Coats	McCain	Cleland	Lieberman		
		Cochran	McConnell	Conrad	Mikulski		
		Collins	Murkowski	Daschle	Moseley-Braun		
		Coverdell	Nickles	Dodd	Moynihan		
		Craig	Roberts	Dorgan	Murray		
		D'Amato	Roth	Durbin	Reed		
		DeWine	Santorum	Feingold	Reid		
		Domenici	Sessions	Feinstein	Robb		
		Enzi	Shelby	Ford	Rockefeller		
		Faircloth	Smith, Bob	Glenn	Sarbanes		
		Frist	Smith, Gordon	Graham	Torricelli		
		Gorton	Snowe	Harkin	Wellstone		
		Gramm	Specter	Hollings	Wyden		
		Grams	Stevens	Inouye			
		Grassley	Thomas				
		Gregg	Thurmond				
		Hagel	Warner				
		Hatch					

EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

contributions and that a sunset of the tax code that does not provide a replacement tax system that preserves this deductibility could damage the American dream of home ownership and could threaten the viability of non-profit institutions." Also, it would make several findings on the value of the mortgage interest and charitable contributions tax credits, and would find that "sunsetting the entire income tax code without describing a replacement threatens our Nation's future economic growth and unwisely eliminates existing tax incentives that are crucial for taxpayers who are often making the most important financial decisions of their lives."

Debate was limited by unanimous consent to 2 minutes. After debate, Senator Domenici moved to table the Dorgan amendment. The motion to table was made before the amendment's sponsor clarified that the amendment only added language; the motion to table was made when Senators were under the impression that it would strike the language agreed to on the earlier vote (see vote No. 62). After the vote, the amendment, and the underlying amendment, were adopted by voice votes.

No arguments were expressed in favor of the motion to table.

Those opposing the motion to table contended:

Argument 1:

It would be irresponsible to discard the current tax code without a replacement, and that replacement should include protections for homeowners and charities. The Dorgan amendment would express the sense of Congress in this regard. We urge our colleagues to support this amendment.

Argument 2:

We initially opposed this amendment because we thought that it would strike the language just agreed to on the previous amendment. However, we have found that it simply adds to that language. Nothing in the previous amendment threatened in any way charitable deductions or home mortgage deductions. The previous amendment simply said that on a date certain we would have a new code that would be fairer, simpler, and more comprehensible, which is exactly the code that the American people deserve. The first Dorgan amendment would have eliminated support for replacing the tax code; this amendment would just express support for the home mortgage and charitable deductions, both of which we support. Therefore, we do not object to this amendment.